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Agenda item 34
The situation in the Middle East

Security Council
Seventy-second year

Identical letters dated 7 March 2017 from the Permanent Representative of Lebanon to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I transmit to you herewith a statistical summary of Israeli violations of Security Council resolution 1701 (2006) committed during the month of January 2017 (see annex).

I should be grateful if you would have the present letter and its annex circulated as a document of the General Assembly, under agenda item 34, and of the Security Council.

(*Signed*) Nawaf **Salam**
Ambassador
Permanent Representative

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Annex to the identical letters dated 7 March 2017 from the Permanent Representative of Lebanon to the United Nations addressed to the Secretary-General and the President of the Security Council

Land violations committed in January 2017

Date	*Time*	*Nature of violation*
1 January	1135	Inside occupied Palestinian territory, opposite Udaysah, the Israeli enemy launched a medium-size white balloon from its position at the Misgav Am settlement. The balloon exploded in the sky over the outskirts Udaysah town, Aridah locality.
6 January	–	At dawn, on the outskirts of the town of Ayta al-Sha'b, near the border between Lebanon and occupied Palestine, between Points B32 and B33, an Israeli enemy patrol abducted the shepherd Abdullah Rahmah. At 0200 hours on 7 January, the Lebanese Army received the shepherd at Ra's al-Naqurah from the liaison service of the United Nations Interim Force in Lebanon.
18 January	1130	Opposite the town of Aytarun, near point B56, some 15 Israeli enemy personnel crossed the technical fence and proceeded on their way for approximately 40 metres, without violating the Blue Line. They reconnoitred the location and then took up combat positions, pointing their weapons towards Lebanese territory. The enemy personnel were accompanied by a Merkava tank and two Jeeps from the Malikiyah post. At 1430 hours, they left the location and closed it off.
19 January	1100	On the outskirts of the town of Udaysah, near point TP36, the Israeli enemy placed a spying device atop a concrete block between the technical fence and the Blue Line, within the area to which Lebanon maintains a claim.
	Night-time	On the outskirts of the town of Udaysah, near point TP36, the Israeli enemy crossed the technical fence and moved into the area to which a claim is maintained, proceeding some 100 metres into Lebanese territory, whereupon they levelled an earthen berm that had been placed in that location by the municipality of Udaysah.
22 January	1230	On the outskirts of the town of Marun al-Ra's, opposite points B52 and B52-2, as some Lebanese farmers were inspecting their fields inside Lebanese territory, an Israeli enemy patrol comprising three Defender vehicles and two Hummer vehicles approached from inside occupied territory. Some 15 soldiers disembarked, took up combat positions, cocked and aimed their weapons at the farmers, and threw two smoke bombs that landed across from the farmers inside occupied Palestinian territory.
23 January	0920 0940	Inside occupied Palestinian territory, opposite the town of Alma al-Sha'b, as a Poclain trench-digger belonging to the Israeli enemy was removing brush in the area between the technical fence and the Blue Line, between points BPO and BPO-1, the trench-digger's boom encroached into Lebanese territory over an area approximately one metre long and 20 metres wide.

Date	*Time*	*Nature of violation*
	1030	Inside occupied Palestinian territory, near the wall opposite the town of Kafr Killa, an Israeli enemy patrol comprising a Hummer vehicle and a Toyota pickup arrived. Five personnel disembarked and carried out maintenance work on the technical fence. One of them pointed his weapon towards a Lebanese Army patrol that was monitoring the work from the Lebanese side.
24 January	0730	From inside occupied Palestinian territory, opposite the Lebanese Army Wazzani OP8 observation point, an Israeli enemy patrol comprising a Hummer vehicle and a Merkava tank arrived. Some 22 personnel disembarked, opened the gate and crossed the technical fence, without violating the line of withdrawal (the Blue Line, to which Lebanon maintains a claim in that area) and conducted a patrol along the Wazzani River. At 0800 hours, they left towards occupied territory and closed the gate. During this incident, the Merkava tank pointed its cannon towards the above-mentioned observation post.
29 January	1240 1250	Inside the occupied Shab'a Farms, the Israeli enemy sounded warning sirens from its position at Ramta.

Sea violations committed in January 2017

Date	*Time*	*Nature of violation*
2 January	0428 0432	Opposite Ra's al-Naqurah, the Israeli enemy, from its position at Ra's al-Naqurah, directed a searchlight towards Lebanese territorial waters for four minutes and fired military weapons at a Lebanese fishing vessel that was within Lebanese territorial waters.
4 January	0436	From inside occupied Palestinian territorial waters off Ra's al-Naqurah, an Israeli enemy military launch directed a searchlight towards Lebanese territorial waters for a one-minute period and sounded warning sirens.
	0438	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) of 1 October 2011 for a three-minute period, and proceeded on its way for some 270 metres. The launch then left in the direction of occupied Palestinian territorial waters.
	1100	Off Ra's al-Naqurah, two Israeli enemy military launches violated the southern maritime boundary established by Decree 6433 (2011) for a 55-minute period. The launches placed a red ball in Lebanese territorial water at the position of buoy No. 1, which had drifted away from the so-called line of buoys on 16 December 2016. The launches then left in the direction of occupied Palestinian territorial waters.
	1130	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a seven-minute period, and proceeded on its way for some 203 metres. The launch then left in the direction of occupied Palestinian territorial waters.
	1140	Opposite Ra's al-Naqurah, a large Israeli enemy warship violated the southern maritime boundary established by Decree No. 6433 (2011) for a 15-minute period. The warship was towing a pontoon to which a buoy was tethered. The buoy was installed in place of the above-mentioned red ball. The launch then left in the direction of occupied Palestinian territorial waters.

Date	*Time*	*Nature of violation*
	1223	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a 63-minute period, and proceeded on its way for some 351 metres. The launch then left in the direction of occupied Palestinian territorial waters.
	1310	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a 21-minute period, and proceeded on its way for some 351 metres. The launch then left in the direction of occupied Palestinian territorial waters.
	1426	Off Ra's al-Naqurah, two Israeli enemy military launches violated the southern maritime boundary established by Decree No. 6433 (2011). The first launch proceeded some 260 metres over an 84-minute period, while the second proceeded some 370 metres over an 89-minute period. The launches then left in the direction of occupied Palestinian territorial waters.
	1630	Off Ra's al-Naqurah, two Israeli enemy military launches violated the southern maritime boundary established by Decree No. 6433 (2011) for a 15-minute period, and proceeded on their way for some 167 metres. The launches then left in the direction of occupied Palestinian territorial waters.
6 January	1547	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a five-minute period, and proceeded on its way for some 296 metres. The launch then left in the direction of occupied Palestinian territorial waters.
18 January	1120	Opposite Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a period of one hour and 15 minutes, and proceeded on its way for some 265 metres. The launch dropped off three divers. The launch then left in the direction of occupied Palestinian territorial waters.
	1250	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a 20-minute period, and proceeded on its way for some 425 metres. The launch then left in the direction of occupied Palestinian territorial waters.
22 January	1557	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a three-minute period, and proceeded on its way for some 300 metres. The launch then left in the direction of occupied Palestinian territorial waters.
25 January	1603	Off Ra's al-Naqurah, an Israeli enemy military launch violated the southern maritime boundary established by Decree No. 6433 (2011) for a three-minute period, and proceeded on its way for some 250 metres. The launch then left in the direction of occupied Palestinian territorial waters.
30 January	2040 2100	Opposite Ra's al-Naqurah, from its position at Ra's al-Naqurah, the Israeli enemy directed a searchlight towards Lebanese territorial waters for four minute and then again for 14 minutes.

Air violations committed in January 2017

Date	*Time*	*Nature of violation*
5 January	1015	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Aytarun. It circled over the South and the Western Bekaa before leaving at 2005 hours over Rumaysh.
	1230	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the South and Iqlim al-Kharrub before leaving at 1645 hours over Kafr Killa.
	1840	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq, Baalbek and Hirmil before leaving at 2150 hours over Kafr Killa.
	2010	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over the sea west of Sidon. It circled over Iqlim al-Kharrub, Beirut and Ba'abda before leaving at 0135 hours on 6 January over Naqurah.
6 January	0805	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over the sea west of Naqurah. It circled over Beirut and its suburbs before leaving at 1435 hours over Naqurah.
	1355	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the South and the Western Bekaa before leaving at 1925 hours over Alma al-Sha'b.
	1750	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Rumaysh. It circled over the South before leaving at 0100 hours on 7 January over Alma al-Sha'b.
	2100	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over the South, Zahlah, Matn and Ba'abda before leaving at 0430 hours on 7 January over Kafr Killa.
7 January	0805	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq and the Western Bekaa before leaving at 1100 hours over Kafr Killa.
	0815	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the South before leaving at 1200 hours over Rumaysh.
9 January	1530	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1635 hours over Kafr Killa.
10 January	0710	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Beirut and its suburbs and Ba'abda before leaving at 2310 hours over Naqurah.
	0940	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the South and the Western Bekaa before leaving at 1830 hours over Rumaysh.

Date	*Time*	*Nature of violation*
	1810 1830	Israeli enemy warplanes violated Lebanese airspace, entering over Naqurah. They circled over Lebanese territorial waters and released 16 decoy flares.
12 January	0715	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq, Baalbek and Hirmil before leaving at 1450 hours over Aytarun.
	1140	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the Western Bekaa and the South before leaving at 1355 hours over Kafr Killa.
	1215	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1345 hours over Naqurah.
	1230	Two Israeli enemy warplanes violated Lebanese airspace, entering over the sea west of Shikka. They left at 1240 hours over western Tripoli, heading towards Turkey.
15 January	1000	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the South and the Western Bekaa before leaving at 1805 hours over Kafr Killa.
16 January	0815	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Ba'abda and Beirut and its suburbs before leaving at 1700 hours over Naqurah.
	0850	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the Western Bekaa and the South before leaving at 1450 hours over Kafr Killa.
	1910	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Zahlah, Riyaq, Baalbek and Arz before leaving at 0200 hours on 17 January over Aytarun.
17 January	0755	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Beirut and its suburbs, Riyaq, Baalbek and Ba'abda before leaving at 2305 hours over Naqurah.
	0805	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the Shuf, the Western Bekaa, the South, Riyaq and Baalbek before leaving at 1350 hours over Kafr Killa.
18 January	0655	An Israeli enemy reconnaissance aircraft violated Lebanese territory, entering over Kafr Killa. It circled over Riyaq, Baalbek, Hirmil and the South before leaving at 1830 hours over Rumaysh.
	0700	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Beirut, Ba'abda, Kasrawan and Matn before leaving at 1340 hours over Naqurah.

Date	*Time*	*Nature of violation*
	0935	Two Israeli enemy warplanes violated Lebanese airspace, entering over Alma al-Sha'b. They circled over all regions of Lebanon before leaving at 1030 hours over the sea west of Naqurah.
	0945	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the Western Bekaa and the South before leaving at 1400 hours over Rumaysh.
	1030	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1210 hours over Alma al Sha'b.
19 January	0810	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Riyaq, Baalbek and Hirmil before leaving at 2300 hours over Kafr Killa.
	1015	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the Shuf and Iqlim al-Kharrub before leaving at 1630 hours over Rumaysh.
20 January	0830	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over Riyaq, Baalbek and Hirmil before leaving at 1630 hours over Rumaysh.
22 January	0705	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Beirut, the districts of Matn and Ba'abda, as well as Baalbek, Hirmil and Akkar before leaving at 1510 hours over Kafr Killa.
	0710	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the Western Bekaa and the South before leaving at 1705 hours over Alma al-Sha'b.
	1245	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1450 hours over the sea west of Naqurah.
	1255	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq, Baalbek, Hirmil and Beirut and its suburbs before leaving at 1740 hours over Naqurah.
	1530 1620	An Israeli enemy helicopter circled over the occupied Shab'a Farms.
	2005	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over the Shuf and the South before leaving at 2115 hours over Alma al-Sha'b.
23 January	0630	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over the Shuf, Iqlim al-Kharrub, Beirut and its suburbs, and Ba'abda before leaving at 1035 hours over Naqurah.

Date	*Time*	*Nature of violation*
	0955	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Rumaysh. It circled over the South before leaving at 1630 hours over Alma al-Sha'b.
	2305	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over the South before leaving at 0630 hours on 24 January over Alma al-Sha'b.
24 January	0805	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over the South before leaving at 1555 hours over Aytarun.
25 January	1830	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1945 hours over Kafr Killa.
26 January	0935	Two Israeli enemy warplanes violated Lebanese airspace, entering over Kafr Killa. They circled over all regions of Lebanon before leaving at 1100 hours over Kafr Killa.
27 January	1015	Two Israeli enemy warplanes violated Lebanese airspace, entering over the sea west of Naqurah. They circled over all regions of Lebanon before leaving at 1215 hours over Kafr Killa.
28 January	0840	Two Israeli enemy warplanes violated Lebanese airspace, entering over Naqurah. They circled over all regions of Lebanon before leaving at 0855 hours over the sea west of Na'imah.
	1010	Two Israeli enemy warplanes violated Lebanese airspace, entering over the sea to the west of Shikka. They circled over all regions of Lebanon before leaving at 1105 hours Rumaysh.
29 January	1025	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq, Baalbek and the South before leaving at 1925 hours over Alma al-Sha'b.
	1200	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Kafr Killa. It circled over Riyaq, Baalbek and the South before leaving at 1635 hours over Alma al-Sha'b.
30 January	0530	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Naqurah. It circled over Jubayl, Kasrawan, the South and the Western Bekaa before leaving at 1550 hours over Rumaysh.
	0605	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Alma al-Sha'b. It circled over Beirut, Ba'abda, the Western Bekaa and the South before leaving at 1620 hours over Rumaysh.
	1240	An Israeli enemy reconnaissance aircraft violated Lebanese airspace, entering over Rumaysh. It circled over the South before leaving at 1640 hours over Kafr Killa.

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Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2016

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2016 (A/71/5 (Vol. II), chap. II). During its consideration of the report, the Advisory Committee met with the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 1 March 2017. The Committee also discussed the findings of the Board with representatives of the Secretary-General in the context of the related report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/71/801). The representatives provided additional information and clarification, concluding with written responses dated 16 March 2017.

2. In the present report, the Advisory Committee addresses a number of matters highlighted by the Board of Auditors with respect to past compliance with United Nations regulations and rules, administrative instructions, and General Assembly resolutions for the period ended 30 June 2016. In its report on cross-cutting issues related to United Nations peacekeeping operations (A/71/836), the Committee includes its comments and recommendations for the consideration of the Assembly on subjects raised by the Board that may have future operational, administrative and

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policy implications. Mission-specific matters are addressed, as appropriate, in the separate reports of the Committee on individual peacekeeping missions. The table below provides an overview of where the comments of the Committee on the findings of the Board on various cross-cutting matters are addressed.

Documents in which certain matters pertaining to the findings of the Board of Auditors are addressed

Matters addressed in the present report	*Matters addressed in the report on cross-cutting issues related to United Nations peacekeeping operations (A/71/836)*
Asset and property management (para. 16 below)	Air operations
Budget formulation and management (general) (paras. 11 and 12 below)	Budget formulation and management (redeployments)
Consultants (para. 17 below)	Environmental management and waste management
Fraud (paras. 22-24 below)	Human resources management
Staff welfare (paras. 13-15 below)	Procurement
Travel management (paras. 18-21 below)	

II. Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2016

A. Scope of the audit and audit opinion

3. The Board of Auditors states that the audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the International Standards on Auditing, covering the financial statements of United Nations peacekeeping operations for the year ended 30 June 2016.[1] The Board reviewed the peacekeeping accounts and operations of United Nations Headquarters and 15 active and 31 completed[2] missions, as well as the five special-purpose accounts. The list of operational accounts is contained in annex I to the report of the Board.

4. In the opinion of the Board of Auditors, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2016 and their financial performance and cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).

[1] The financial statements of United Nations peacekeeping operations were prepared in accordance with the International Public Sector Accounting Standards (IPSAS). For the period ended 30 June 2016, the Board certified the statements of: (a) financial position; (b) financial performance; (c) changes in net assets; (d) cash flows; and (e) comparison of budget and actual amounts (see A/71/5 (Vol. II), chap. V).

[2] The Board refers to these as "closed peacekeeping operations" and provides a list of them in annex I to its report (A/71/5 (Vol. II), chap. II). The list includes the peacekeeping missions identified in the report of the Advisory Committee on the updated financial position of closed peacekeeping missions as at 30 June 2016 (A/71/856).

B. Recommendations of the Board of Auditors

5. Detailed information with respect to the implementation of recommendations is provided in the report of the Board of Auditors (see A/71/5 (Vol. II), chap. II, paras. 8-10 and annex II), as well in the report of the Secretary-General on the implementation of recommendations of the Board (A/71/801). The Advisory Committee notes that the Board issued a total of 55 recommendations (including 17 main recommendations) for the period 2015/16, compared with the 31 recommendations (including 13 main recommendations) issued for the financial period 2014/15. With regard to the 31 recommendations from the period 2014/15, the Board states that at the time of its audit, 15 were implemented, 10 were under implementation, 1 was not implemented and 5 were overtaken by events. **The Advisory Committee notes that the overall rate of implementation of recommendations has not improved over time. The Committee reiterates the importance of the full and timely implementation of the recommendations of the Board of Auditors.**

1. Financial position and financial reporting

Financial position

6. The Board of Auditors has concluded that the financial position of peacekeeping operations continues to be sound, with sufficient cash resources to sustain operations. As at 30 June 2016, the assets-to-liabilities ratio was 1.17, the current ratio was 1.17 times, the quick ratio was 1.04 and the cash ratio was 0.60 (see A/71/5 (Vol. II), chap. II, paras. 11-14). The Board notes that the ratio of total assets to total liabilities has shown a decreasing trend over the past four years, indicating a slightly decreased ability to meet overall obligations. The Advisory Committee was informed upon enquiry that asset ratios are influenced by many factors, including the increasing amount of fully depreciated assets in use in peacekeeping operations (see para. 8 below on asset valuation). Upon enquiry, the Committee was informed that the book value of the United Nations main investment pool was $8.807 billion, with a market value of $8.779 billion, as at 31 December 2016.

Actuarial valuation of employee benefits liabilities

7. Concerning the value of employee benefits liabilities, which are largely determined by the value of the liabilities for after-service health insurance, the Board of Auditors indicates that the Secretariat provided the external actuary firm with the census data for the required actuarial valuation only on 30 September 2016, which was also the date of transmission of the financial statements to the Board. The Board observed that the actuarial firm had erroneously omitted from the valuation all retirees from field missions, and had also made technical mistakes concerning related financial assumptions. This had resulted in an understatement by $440.1 million in the actuarial valuation of the employee benefits liabilities. The Board indicates that this error was subsequently rectified by the Secretariat (ibid., paras. 17-19). **The Advisory Committee concurs with the Board of Auditors that this error should have been detected during the initial actuarial valuation process. The Committee expects that as recommended by the Board, in future, the Department of Management will ensure that the necessary census data are provided to the external actuary in a timely manner, so as to allow for a thorough review prior to the finalization and submission of the financial statements.**

Useful lives of assets

8. As indicated by the Board of Auditors in paragraphs 35-40 of its report, it is stipulated in IPSAS that the useful life of an asset shall be reviewed at least at each annual reporting date and, if expectations differ from previous estimates, the change(s) shall be accounted for as a change in an accounting estimate. In this connection, the Board found that approximately 32 per cent of assets at peacekeeping missions had been fully depreciated (ibid., table II.5), leading to the overstatement of depreciation expenses and the understatement of the carrying amounts of these assets. The Board also indicates that adjustments to accumulated depreciation and property, plant and equipment were incorporated into the financial statements in order to reflect a residual value of 10 per cent of historical cost, as the estimated useful lives of assets may be too short.

9. The Board of Auditors indicates in its report that, as the decommissioning of the Galileo inventory management system has been postponed until 2017/18, there is a need to incorporate the review of the useful lives of assets into the planning of that decommissioning. The Advisory Committee was informed upon enquiry that the decommissioning of Galileo would start with a transition phase in August 2017, followed by the full deployment of Umoja functionality in September 2017. **The Advisory Committee concurs with the Board that there is a need to review the useful lives of assets for accounting purposes on an annual basis, in accordance with IPSAS.** The Committee provides further comments on the subject of the decommissioning of the Galileo inventory system in its report on cross-cutting issues related to United Nations peacekeeping operations (A/71/836).

Accounts receivable

10. The Board of Auditors indicates that $4.9 million in inter-agency receivables, including among peacekeeping missions, were outstanding longer than 12 months as at 30 June 2016, $2.9 million of which had been outstanding for longer than 24 months. The Secretariat concurred with the recommendation of the Board and indicated that efforts were under way to close all long-outstanding receivables before the end of the financial year 2016/17 (see A/71/5 (Vol. II), chap. II, paras. 45-49). **The Advisory Committee concurs with the Board that accounts receivable should be settled as swiftly as possible, and trusts that every effort will be made to close all long-outstanding receivables by 30 June 2017.**

2. Budget formulation and management

11. The Board of Auditors has stressed repeatedly that there is a need to formulate realistic, consistent and reliable budgets (ibid., para. 60). With respect to the financial period ended 30 June 2016, the Board has continued to highlight large variances between appropriations and actual expenditure, as well as unrealistic assumptions used for budget projections. In addition, the Board notes redeployments between and within different groups of expenditure beyond what could be justified by operational requirements. The Board found that missions of diverse sizes and terms had expended 5 per cent or more below their respective appropriations while, conversely, no missions appeared to have expended 5 per cent in excess of their appropriations, in any expenditure group (ibid., paras. 60-66).

12. As indicated above, the Advisory Committee provides further comments on the subject of budget formulation, specifically with a view to the redeployment of funds, in its report on cross-cutting issues related to United Nations peacekeeping operations (A/71/836).

3. Staff welfare and related matters

13. The Board of Auditors provides its findings with respect to staff welfare in paragraphs 81-86 of its report. The Board indicates that, in 2009, the Office of Internal Oversight Services (OIOS) audited the staff welfare and counselling programmes at the United Nations Mission in the Sudan and recommended that the staff welfare and recreation committees prepare annual reports and financial statements on their activities and publish those reports to enhance accountability and transparency. The Board supports the recommendation of OIOS but notes that the Secretariat has not yet taken any action in this respect. In this connection, the Board states that, according to standard operating procedures of the Department of Peacekeeping Operations, the funds of all staff welfare and recreation committees at peacekeeping missions shall be managed in accordance with United Nations financial regulations and rules. The Board also notes that no comprehensive information on the income and expenses of the welfare and recreation committees was available and recommends that the Secretariat ensure the preparation of annual financial reports of such committees. Upon enquiry, the Advisory Committee was informed that welfare and recreation committees are independent operationally from missions and that the provision of welfare and recreation facilities cover a wide range of activities,[3] designed to provide a healthful working, living and recreational environment for all categories of United Nations personnel.

14. Upon enquiry, the Advisory Committee was provided with an overview of the cost basis of services provided by missions to Post Exchanges (PX) or commissaries, as well as to other vendors such as travel agencies, catering services or bank services, at peacekeeping missions (see annex I to the present report). The Committee was also informed upon enquiry that commissaries were run by a "PX committee" at the missions concerned. According to the Secretariat, the contribution of commissary profits to these committees is considered to be unrelated to missions' responsibilities and, therefore, the agreement between the two parties is not subject to the financial or procurement rules of the United Nations. Upon further enquiry, the Committee was informed that commissaries are provided with a varying range of services by the missions (such as security, utilities, equipment or premises) either free of charge or on a cost-recovery basis. In addition, most commissaries pay a certain percentage, or "dividend", of either their gross revenue or their total sales to the staff welfare committees at the missions where they are located. Upon enquiry, the Committee was also informed that, in the view of the Secretariat, this arrangement does not appear to pose a significant risk of a conflict of interest.

15. **The Advisory Committee emphasizes the need for transparency with respect to the transactions and activities of welfare and recreation committees and concurs with the recommendation of the Board of Auditors that the Secretariat must ensure the preparation of annual financial reports for such committees. Furthermore, the Committee is not convinced that the aforementioned arrangements preclude the existence of a conflict of interest, and trusts that the Board will keep this matter under review in the context of its audit of peacekeeping operations covering the period 2016/17. In addition, the Committee is of the view that, as a matter of principle, services and premises made available by peacekeeping missions for the purpose of staff**

[3] The Advisory Committee was informed that staff welfare and recreation activities may be concerned with: security; medical services; rations; accommodation; Internet; telephone facilities; home leave; mission leave and facilitation of outside-mission trips; and recreation (library, computers, sports, cultural programmes, etc.; regular film screenings; holidays/celebrations; language classes; or workshops, lectures and arts and crafts).

welfare should be provided on a cost-reimbursable basis and, accordingly, be reflected in mission budgets.

4. Asset management

16. The Board of Auditors continues to reiterate its previous observations on the need to strengthen property management, including with respect to delays in the write-off and disposal of assets, the prolonged retention of idle stock and deficiencies in physical verification (see A/71/5 (Vol. II), chap. II, paras. 87-139). The Board also observed instances of misallocation and discrepancies in expendable property inventory and recommended that missions thoroughly inspect inventories, identify all items and update the Galileo inventory management system accordingly (ibid., paras. 120-127). **The Advisory Committee emphasizes the importance of proper record-keeping in the Galileo inventory management system, in particular with a view to ensuring that a complete and accurate record of all peacekeeping assets and inventories exists prior to the upcoming decommissioning of the system and the subsequent migration to Umoja (see para. 9 above).**

5. Consultants

17. With respect to the employment of consultants and individual contractors in peacekeeping operations, the Board of Auditors recalled General Assembly resolution 70/287, in which the Assembly reaffirmed that the use of external consultants should be kept to an absolute minimum and stressed the need for using the Organization's in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term. In its audit review, the Board covered 60 consultants and individual contractors in five different operations and observed, inter alia, that there was a need to describe the work assignments of consultants and individual contractors in greater detail and to appraise the duration of such assignments more realistically. The Board also emphasized that there was a need to ensure compliance with the administrative instruction on consultants and individual contractors (ST/AI/2013/4), which states, inter alia, that the terms of reference of consultants and individual contractors shall include clearly defined outputs and that such employees may be engaged only when the need for the required services cannot be met from within the current staff resources of the Secretariat (see A/71/5 (Vol. II), chap. II, paras. 258-271). **The Advisory Committee concurs with the Board's observations and recommendations with respect to consultants and individual contractors. In this connection, the Committee reiterates its view that reliance on the use of external consultants should be kept to an absolute minimum and that the Organization should use its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see A/70/7, para. 116).** The Committee provides comments on specific consultancy and independent contractors in its respective reports pertaining to individual missions, as appropriate.

6. Travel management

18. During the period 2015/16, the Board of Auditors continued to observe that official travel had remained one of the budget classes affected by a significant number of redeployments, with the related appropriation having increased by 25 per cent from $43.5 million to $54.6 million through the redeployment of funds (see A/71/5 (Vol. II), chap. II, table II.9). The management of travel has been of continuing concern to the Board and to the Advisory Committee in the past. The Committee recalls that it requested the Board to conduct a comprehensive audit on travel management two years ago.

19. The Advisory Committee has commented extensively on the subject of official travel in its reports on cross-cutting issues and in other contexts (see A/70/742, paras. 151-155). In this connection, the Committee recalls that the General Assembly has endorsed a number of measures aimed at improving the effectiveness and efficiency of the resources dedicated to air travel, including introducing advance booking requirements, altering the requisite standards of accommodation with respect to business class travel, requesting the use of videoconferencing and other alternative methods of communication and representation, and reducing the requirements for accompanying staff to travel in the event a senior official needs to travel; the Committee also recalls its observations concerning the need to consolidate or combine Headquarters-related meetings or briefings in order to reduce the number of trips undertaken (see A/71/5 (Vol. II), chap. II, para. 151). Furthermore, the Committee is of the view that there is a need to ensure that ticket prices reflect realistic pricing assumptions and are based on average early booking prices as available on Umoja, in compliance with requirements for early booking.

20. In particular, the Board of Auditors noted persistent non-compliance with the Organization's advance booking and purchase of tickets, which should be finalized 16 calendar days in advance of the commencement of official travel. The Advisory Committee recalls that the Secretariat has established a target benchmark of 75 per cent compliance with this requirement (see A/70/803, para. 31). In this connection, the Committee was provided upon request with a table showing that, of 15 peacekeeping missions and the United Nations Logistics Base at Brindisi, Italy (UNLB), only the United Nations Peacekeeping Force in Cyprus had attained a compliance rate of more than 75 per cent during the period 2015/16 (see annex II to the present report). As indicated in the aforementioned table, UNLB has attained the second-lowest compliance rate, of only 10.4 per cent, which is only slightly higher than the 10 per cent attained by the United Nations Support Office in Somalia. **The Advisory Committee recognizes that the unpredictable nature of peacekeeping operations may have an impact on missions' ability to consistently plan the travel of staff well in advance. However, the Committee considers that the operational activities at UNLB, including planned training courses, are for the most part predictable and that the travel requirements should be known well in advance.**

21. **The Advisory Committee regrets that adherence to the promulgated advance ticket purchase policy of the Organization continues to be insufficient. The Committee reiterates that efforts should be redoubled to meet, or exceed, the 75 per cent benchmark across all peacekeeping operations. The Committee trusts that the Board will continue to keep travel management in peacekeeping operations under close review.**

7. Fraud and presumptive fraud

22. The Board of Auditors indicates that the Secretariat reported 27 cases of fraud or presumptive fraud, amounting to $4.54 million, for the period ended 30 June 2016, compared with 52 cases, amounting to $0.34 million, for the period ended 30 June 2015 (see A/71/5 (Vol. II), chap. II, paras. 425-428).

23. For the period ended 30 June 2016, the Board of Auditors reports an allegation regarding fraudulent invoices in the amount of $4 million at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (ibid., annex IV). Upon enquiry, the Advisory Committee was informed that the alleged theft of fuel had been investigated by the Mission's Special Investigation Unit and its Conduct and Discipline Team. It was subsequently established that the estimated financial loss amounted, in fact, to approximately $40,000 in lost fuel, and had occurred as a result of faulty equipment and incorrect record-keeping. The

Committee was also informed that the Mission has since implemented appropriate mitigation measures.

24. In this connection, the Advisory Committee recalls that the Secretariat has issued the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat (ST/IC/2016/25). **The Advisory Committee concurs with the Board that the reported number of cases of fraud and presumptive fraud underlines the need for a greater emphasis on fraud awareness and prevention, rather than just action after detection. The Committee looks forward to examining the Board's views on the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat and its application in the context of its upcoming audits (see also A/71/669, para. 30).**

C. Conclusion

25. **The Advisory Committee commends the Board of Auditors for the quality of its report. Furthermore, the Committee affirms that the findings presented annually by the Board in its audit reports constitute an essential pillar of the Organization's oversight framework. The Board's observations and recommendations also provide valuable insight into the matters relating to the overall management and administration of United Nations peacekeeping operations. In order to present to Member States a consolidated picture of pertinent operational, managerial and administrative matters across all peacekeeping operations, the Committee is of the view that its comments on the findings of the Board are best considered in conjunction with the Committee's observations on cross-cutting issues affecting all peacekeeping operations. Commencing with the seventy-second session of the General Assembly, the Committee therefore intends to consolidate its comments on the findings of the Board into its report on cross-cutting issues related to United Nations peacekeeping operations. Mission-specific findings of the Board will continue to be reflected in the respective reports of the Committee on individual peacekeeping missions.**

Annex I

Cost recovery from Post Exchange operations

MINUSCA: The Mission provides the following on a full cost recovery basis: transportation of the Post Exchange (PX) contractor's personnel and their personal effects, access to MINUSCA medical and hospital facilities in the event of an emergency or when their medical condition so requires, and any other service provided by MINUSCA that is not otherwise specified in the contract.

MINUSMA: United Nations accommodation and United Nations flights are provided on a cost reimbursement basis.

UNFICYP: All utilities are provided on a cost reimbursement basis.

MONUSCO: The Mission provides the following on a cost recovery basis: installation of safety devices (such as smoke detectors and fire alarms and extinguishers), transportation on United Nations-provided vehicles, and medical services in the event that the contractor's personnel require emergency medical treatment.

MINUSTAH: Electricity costs are recovered as per metered consumption.

UNOCI: Electricity costs are recovered.

UNMIL: Rent, water services, garbage collection and electricity are charged per square metre occupied.

Cost recovery from commercial vendors

GSC: GSC has contractual arrangements in place with a vendor to provide catering services. The contract does not include provisions for contributions to the staff welfare committee, and utility costs are assumed by the Centre. GSC does not have contractual arrangements in place with a bank or travel agency operating on the mission premises.

MINURSO: The travel agency operates in its own commercial facilities. MINURSO has an automatic teller machine at its headquarters (no direct costs to the Mission).

MINUSCA: The bank service provider operates in Bangui and is scheduled to open branches at the 3 sector headquarters (Kaga Bandoro, Bouar and Bria). Services associated with the bank's operations on the Mission's premises are provided free of charge. All other vendor and service provider (travel) contractors operating on MINUSCA premises, as stated in their respective memorandums of understanding, pay a monthly flat rate of $100 as a direct contribution to the staff welfare committee.

MINUSMA: No travel agencies operate on MINUSMA premises. The catering services contractor is still in a pre-mobilization phase, but is expected to operate in 7 locations (Bamako, Gao, Kidal, Ménaka, Mopti, Tessalit and Timbuktu). The cafeteria is staff-managed and

pays no dividends to the Mission, but will pay 2.5 per cent dividends to the staff welfare committee. The associated costs of operation of the cafeteria will be covered on a cost reimbursement basis (electricity, water, garbage collection and sewage). United Nations accommodation and flights will also be provided on a cost reimbursable basis.

MINUSTAH: A contractor operates the cafeterias at the log base and Delta camp (monthly forfeit of the reimbursement of water and electricity), a contractor provides wire transfer points at both locations (reimbursement of electricity that is recovered as per metered consumption), and a contractor provides fuel supplies and services (reimbursement of electricity that is recovered as per metered consumption, and reimbursement of the rent for the office space provided by MINUSTAH).

MONUSCO: There are 2 separate contractors for the catering services provided at 2 major locations (Kinshasa and Goma). Catering services are provided at smaller locations (Bukavu, Kalemie, Uvira, Bunia and Beni) through the staff welfare committee. The facilities in Kinshasa and Goma are contractor-managed and no dividends are paid to the Mission, but the contractor in Goma pays $741 per month to the staff welfare committee for the use of the premises, while the contractor in Kinshasa pays the committee $1,000 per month. Utilities (electricity, water, garbage collection and sewage) are provided free of charge with the exception of garbage collection in Kinshasa, where the contractor is responsible. The Mission provides other services (including engineering and security), and the use of kitchen equipment and furniture is free of charge.

UNAMID: The same arrangements apply to the local vendors providing grocery services and spa and salon services. They contribute to the staff welfare committee on a monthly basis in an amount equivalent to 1.5 per cent of total sales (all individual and bulk purchases).

UNFICYP: A travel agency operates on the premises (at a shared location with the UNFICYP travel unit). Under the contract signed with the travel agency, the contractor is responsible for reimbursement of all utilities (water, telephone and electricity) on a cost recovery basis, but no rent is charged.

UNISFA: Catering is provided by a contractor. No dividends are paid to the mission or the staff welfare committee. In addition, no costs connected to the cafeteria are recovered from the operator.

UNMIK: A restaurant and a coffee shop on UNMIK premises are contractor-operated and do not pay dividends to the Mission; they pay a contribution to the staff welfare and recreation committee based on the amount of revenue and the duration of the contract. They pay for utilities (including water, sewage, garbage and heating) on the basis of a percentage of the square metreage of the facilities. Electricity consumption is based on meter readings. The small coffee shop in Mitrovica does not pay any of its revenue to the committee, but is charged for electricity, water, sewage and garbage. UNMIK provides travel agency office space and utilities free of charge. There are no banks on the Mission's premises; an

automatic teller machine is located inside the building and provided free of charge. The fuel station on the Mission's premises, which is managed by a contractor, is exempt from payment for rent and utilities.

UNMIL: A coffee shop and cafeterias (UNMIL has 4 facilities in Monrovia) are operated by a local contractor. A dividend of 2 per cent of gross sales is paid to the staff welfare committee. No costs are recovered from the contractor. The contractor has separate arrangements for garbage collection and gymnasium operations (UNMIL has four gym facilities that are managed by the Mission and funded by the staff welfare committee; a gym contractor is paid a flat rate for the management of gym operations), a salon and a barber shop (UNMIL has one facility; the salon is operated by a local contractor, and a 10 per cent service fee is paid to the staff welfare committee; no costs are recovered from the contractor), a travel agency (rent is received by UNMIL from the agency for the office space provided, per square metre; a monthly payment of $9,200 is made to the agency for the provision of travel management services) and banks (no cost recovery; UNMIL is paying one bank $6,000 per month for its presence until September 2016; another bank operates without charging UNMIL).

UNMISS: With the exception of the UNMISS travel agency and bank services, the contracts of all vendors and service providers (Internet, bakery and canteen) operating on the Mission's premises include a provision whereby 2.5 per cent of monthly gross sales are to be contributed to the staff welfare committee.

UNOCI: Travel agencies and money exchange and money transfer providers pay the staff welfare committee. Electricity is provided free of charge.

UNSOS: One vendor provides catering services and operates the PX under the same contractual terms and conditions.

Abbreviations: GSC, Global Service Centre; MINURSO, United Nations Mission for the Referendum in Western Sahara; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MINUSTAH, United Nations Stabilization Mission in Haiti; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNFICYP, United Nations Peacekeeping Force in Cyprus; UNISFA, United Nations Interim Security Force for Abyei; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNOCI, United Nations Operation in Côte d'Ivoire; UNSOS, United Nations Support Office in Somalia.

Annex II

Compliance with the Organization's advance purchase ticket policy during the period 2015/16 (compliance benchmark: 75 per cent)

Mission	*Total number of trips undertaken*	*Compliant*	*Compliance percentage*
MINUSCA	911	yes	40.8
	1 322	no	59.2
Total	**2 233**		
MINURSO	175	yes	49.0
	182	no	51.0
Total	**357**		
MINUSMA	627	yes	39.1
	977	no	60.9
Total	**1 604**		
MINUSTAH	301	yes	17.2
(all in Umoja)	1 444	no	82.8
Total	**1 745**		
MONUSCO	1 077	yes	66.4
	545	no	33.6
Total	**1 622**		
UNOCI	912	yes	57.7
	668	no	42.3
Total	**1 580**		
UNAMID	653	yes	42.8
	872	no	57.2
Total	**1 525**		
UNDOF	107	yes	45.9
	126	no	54.1
Total	**233**		
UNFICYP	675	yes	83.6
	132	no	16.4
Total	**807**		
UNLB	108	yes	10.4
	931	no	89.6
Total	**1 039**		
UNIFIL	324	yes	40.1
	483	no	59.9
Total	**807**		

Mission	*Total number of trips undertaken*	*Compliant*	*Compliance percentage*
UNISFA	184	yes	54.4
	154	no	45.6
Total	**338**		
UNMIK	168	yes	58.5
	119	no	41.5
Total	**287**		
UNMIL	254	yes	33.4
	507	no	66.6
Total	**761**		
UNMISS	985	yes	60.2
	650	no	39.8
Total	**1 635**		
UNSOS	52	yes	10.0
	469	no	90.0
Total	**521**		

Abbreviations: MINURSO, United Nations Mission for the Referendum in Western Sahara; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MINUSTAH, United Nations Stabilization Mission in Haiti; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNAMID, African Union-United Nations Hybrid Operation in Darfur; UNDOF, United Nations Disengagement Observer Force; UNFICYP, United Nations Peacekeeping Force in Cyprus; UNIFIL, United Nations Interim Force in Lebanon; UNISFA, United Nations Interim Security Force for Abyei; UNLB, United Nations Logistics Base at Brindisi, Italy; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMIL, United Nations Mission in Liberia; UNMISS, United Nations Mission in South Sudan; UNOCI, United Nations Operation in Côte d'Ivoire; UNSOS, United Nations Support Office in Somalia.

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The situation in the Middle East

Security Council
Seventy-second year

Identical letters dated 16 March 2017 from the Permanent Representative of Lebanon to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I should like to convey to you the following information:

The Lebanese Government reiterates that it has implemented all of the provisions of Security Council resolution 1701 (2006) from the moment that the resolution was adopted. The Government once again calls on the international community to put pressure on Israel and compel it to implement fully that resolution.

Meanwhile, we have recently witnessed a campaign of allegations and slanders and a barrage of grave threats made by Israel against Lebanon, along with blatant attempts to terrorize the Lebanese people.

Over the past few weeks, senior Israeli officials, such as the Minister of Intelligence, Yisrael Katz, and the Minister of Defence, Avigdor Lieberman, have made grave threats against my country and its civilian installations. The latest such threat was made by the Israeli Minister of Education, Naftali Bennett, on 13 March 2017 in a statement to the Israeli newspaper *Haaretz*. He said that when a new war with Lebanon occurs, Israel should carry out a massive attack against civilian installations, alongside ground and air military action. He added that Israel should target Lebanese institutions, infrastructure, the airport, power stations and traffic junctions, as well as Lebanese Army bases, and send Lebanon back to the Middle Ages (sic).

Lebanon believes that is imperative to condemn in the strongest terms and without delay the escalating threats made by Israel. Those threats should subsequently be highlighted in the periodic reports on the implementation of resolution 1701 (2006) and categorically denounced, because they threaten to undermine the tranquillity that Lebanon strives so hard to maintain along its

southern border, and because they present a clear threat to security and peace in the region and, consequently, throughout the world.

Needless to say, those threats are a flagrant violation of Article 2, paragraph 4, of the Charter of the United Nations, which provides that all States shall refrain from the threat or use of force against the territorial integrity or political independence of any State, or in any other manner inconsistent with the purposes of the United Nations. They are also blatantly contrary to the principles and provisions of international law, international humanitarian law and the relevant United Nations resolutions.

Since the adoption of resolution 1701 (2006), this Mission has regularly transmitted letters of complaint to the Secretary-General and the President of the Security Council drawing attention to the ongoing failure by Israel to fulfil its obligations pursuant to that resolution. For example, in addition to making repeated threats, in the previous year alone, Israel violated the sovereignty of Lebanon 535 times by air, 157 times by land and 388 times by sea. All of those violations were documented in 15 letters of complaint. Since the start of the current year, Israel has violated the sovereignty of Lebanon repeatedly: 53 times by air, 10 times by land and 16 times by sea. We have documented those violations in three letters of complaint addressed to the Secretary-General and the President of the Security Council. At our request, those letters were all issued as documents of the United Nations. Moreover, in his periodic reports, the Secretary-General has documented Israel's ongoing occupation of northern Ghajar and surrounding areas, in flagrant violation of resolution 1701 (2006) and the sovereignty of Lebanon, as well as Israel's occupation of the Shab'a Farms and the Kafr Shuba hills.

I ask Your Excellency to take every measure necessary to deter Israel from continuing to make grave threats against the security of my country and the safety of its people and its civil and official institutions, and from committing serious violations of my country's sovereignty, and to compel Israel to implement all the provisions of resolution 1701 (2006).

I should be grateful if you would have the present letter issued as a document of the General Assembly, under agenda item 34, and of the Security Council.

(*Signed*) Nawaf **Salam**
Ambassador
Permanent Representative